

AN ONLINE SMEs INCOME TAX CALCULATION
IN MALAYSIA

ILYANA BINTI ISMAIL

UNIVERSITI UTARA MALAYSIA (2005)

AN ONLINE SMEs INCOME TAX CALCULATION IN MALAYSIA

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By
ILYANA BINTI ISMAIL

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JABATAN HAL EHWAL AKADEMIK
(Department of Academic Affairs)
Universiti Utara Malaysia

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ABSTRAK

Percukaian secara talian adalah satu sistem yang menyediakan proses pengiraan cukai dan bertujuan untuk memastikan pengurangan cukai yang berpotensi kepada pengguna di terima oleh pengguna. Projek ini bertujuan untuk membangunkan satu sistem pengiraan cukai pendapatan untuk SME di Malaysia. Tambahan pula, satu penilaian kebolegunaan telah dijalankan untuk menilai tahap kepuasan pengurus-pengurus SME terhadap penggunaan sistem ini. Sistem ini mempunyai pelbagai kebaikan antaranya ialah ianya cepat, murah, dapat mengurangkan kesilapan dalam pengiraan dan jumlah cukai yang dikenakan adalah lebih tepat jika dibandingkan dengan system percukaian yang manual.

Metodologi yang digunakan semasa melaksanakan projek ini adalah pendekatan prototaip. Penemuan hasil dari penilaian ke atas system ini boleh dibahagikan kepada empat seksyen iaitu kegunaan sistem, kualiti maklumat, kualiti antaramuka dan kepuasan secara keseluruhan. Tindakbalas dari pengguna menyatakan bahawa sistem ini amat berguna tetapi memerlukan pembangunan lanjut dari segi kandungan maklumat dan kualiti antaramuka yang lebih baik.

ABSTRACT

Online taxation is a system that provides tax calculation process and to ensure there is no flaws on any potential deductions for users to calculate the tax amount. The purpose of this project is to develop a prototype of an online income tax calculation system for SME in Malaysia. In addition, the usability testing also was conducted in order to assess SMEs managers' satisfaction for this prototype. The system has a lot of advantages which are the system is quicker, low cost, can decrease the calculation error, and the amount is more accurate compared to manual taxation system.

While carrying out this project, the prototype approach has been adopted as a methodology in order to develop this system prototype. Findings for this project are divided into four subsections which are system usefulness, information quality, interfaces quality and overall satisfaction. The feedbacks from respondents indicate that the system is usefulness but needs further development in terms of the content and interfaces quality.

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LIST OF ABBREVIATIONS

SME	Small and Medium Enterprise
SMI	Small and Medium Industries
LHDN	Lembaga Hasil Dalam Negeri (Inland Revenue Board of Malaysia)
CCDSI	Coordinating Council for Development of Small-scale Industries
SMIDEC	Small and Medium Industries Development Corporation
DoS	Department of Statistic
CCH	CCH Tax and Accounting Firm
CSUQ	Computer System Usability Questionnaire
IBM	IBM Corporation
SYSUSE	System Usefulness
INFOQUAL	Information Quality
INTERQUAL	Interface Quality
IPO	Input – Process – Output

CHAPTER 1

INTRODUCTION

1.1 Background of Study

Tax is a financial burden on a person, entity, or property to support the government, where the charge on that income is used to raise government revenue. Any contribution imposed by the government on taxpayers is for the use and service of the state (Content Partners LLC, 2004). Tax law is found in many places where it is generated by the federal government, state government as well as countries, cities, and other municipalities. The variety of taxes that everyone faces is staggering and tax law affects almost every aspect of life (Lawyerment, 2001).

Taxation in Malaysia is initiated by federal legislation passed by Parliament and organized through the Inland Revenue Board of Malaysia or Lembaga Hasil Dalam Negeri (LHDN). The Department of Inland Revenue Malaysia became a statutory board on March 1, 1996 and is now known as The Inland Revenue Board of Malaysia. The Inland Revenue Malaysia is one of the main revenue collecting agencies under the Ministry of Finance. The Board is an agent of the Malaysia government which is

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